Exhibit 140

From:	Richard Markowitz <rmarkowitz@argremgt.com>
Sent:	Friday, June 27, 2014 10:54 AM
To:	Veillette, Rebecca
Cc:	Adam Larosa; Alicia Colodner; Wells, Peter
Subject:	Re: FBARs

You can file these.

Richard Markowitz
Argre Management LLC

> On Jun 27, 2014, at 5:40 PM, "Veillette, Rebecca" <Rebecca.Veillette@kayescholer.com> wrote:
>
> Rich, Revised FBARs are attached, please confirm that we have your
> authority to file. Thanks
>
> Rebecca A. Veillette
> Private Client Administrator
> Kaye Scholer LLP
> 425 Park Avenue | New York, New York 10022
> T: +1 212.836.7097 | F: +1 212.836.6549
> rebecca.veillette@kayescholer.com<mailto:rebecca.veillette@kayescholer
> .com> | www.kayescholer.com
>
> From: Richard Markowitz [mailto:rmarkowitz@argremgt.com]
> Sent: Thursday, June 26, 2014 3:20 PM
> To: Wells, Peter
> Cc: Jérôme LHOTE; Adam Larosa; Matthew Stein; John H. van
> Merkensteijn, III; Alicia Colodner; Veillette, Rebecca; Ben-Jacob,
> Michael
> Subject: Re: FBARs
>
> I am comfortable with your suggestion.
>
> Richard Markowitz
> Argre Management LLC
>
> On Jun 26, 2014, at 8:59 PM, "Wells, Peter" <Peter.Wells@kayescholer.com<mailto:Peter.Wells@kayescholer.com>>
wrote:
> All:
>
> As we discussed with Adam this morning, there is one additional point which we want to raise with respect to the
FBAR filings after some further consideration.
>
> As you all know, we have been adding a statement indicating that our value calculation takes into account certain
margin positions. While we are comfortable that our value calculation is consistent with the instructions we want to
make sure that we are on record as providing some disclosure as to this position. The problem with the new electronic
forms is that the only space which permits us to add a statement of any length is in a section for explanation with

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respect to late filings. While these FBARs are clearly not late we would like to avoid any confusion with our filings and even though we can add clarification that these filings are not late we do not really know how the forms are being sorted on intake and we certainly do not want to be sorted into a "late pile," notwithstanding the fact that the Forms are clearly being submitted on time.

>

> Another approach is to provide an asterisk on the account number and provide a substantially shorter statement in one of the open name or address fields. While this isn't the most elegant solution we think it is better than the approach above. This approach ensures that our statement of disclosure is on the FBARs without having to worry about being put in the wrong pile. We prefer this approach.

>

> However, our space is extremely limited so our newly proposed

> statement would be: Values Offset By Margin Positions

>

> Let us know if you have any objection to this approach. Assuming there are no objections, we will not re-circulate the FBARs again for review but will make the note change before we file.

>

> Regard,

> Peter

>

> Peter Wells

> Kaye Scholer LLP

> 425 Park Avenue | New York, New York 10022

> T: +1 212.836.8662 | F: +1 212.836.6447

> peter.wells@kayescholer.com<mailto:peter.wells@kayescholer.com> |

> www.kayescholer.com<http://www.kayescholer.com>

>

> This message may contain confidential and/or legally privileged information from the law firm Kaye Scholer LLP. If delivered to anyone other than the intended recipient, please notify the sender immediately by return email or by telephone (+1 212.836.8662) and delete the message, along with any attachments, from your computer. Thank you.

> From: Jérôme LHOTE [mailto:jlhote@maplept.com]

> Sent: Thursday, June 26, 2014 10:17 AM

> To: Adam Larosa; Matthew Stein; Richard Markowitz; John H. van

> Merkensteijn, III; Alicia Colodner

> Cc: Veillette, Rebecca; Ben-Jacob, Michael; Wells, Peter

> Subject: RE: FBARs

>

> Everything is fine for Martha.

> For mine, there is a typo in Remece (it does not have to 2 E at the end of its name). Regarding the Choice accounts, I was not an authorized signatory on the account. I am just a shareholder in 2013 starting on December 24, 2013.

>

> jerome

>

> From: Adam Larosa

> Sent: Wednesday, June 25, 2014 8:21 AM

> To: Matthew Stein; Jérôme LHOTE; Richard Markowitz; John H. van

> Merkensteijn, III; Alicia Colodner

> Cc: 'Veillette, Rebecca

> (Rebecca.Veillette@kayescholer.com<mailto:Rebecca.Veillette@kayeschole

> r.com>)'; Ben-Jacob, Michael

> (Michael.Ben-Jacob@kayescholer.com<mailto:Michael.Ben-Jacob@kayeschole

> r.com>); Wells, Peter

> (Peter.Wells@kayescholer.com<mailto:Peter.Wells@kayescholer.com>)

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> Subject: FW: FBARs
> Importance: High
>
> All – please review your respective FBAR filing and your wife's. Make sure any and all accounts are covered and reply back to Rebecca, MBJ, and Peter with a copy to me with any comments or to confirm that they appear correct.
>
> This needs to be done today.
>
> Best,
>
> Adam La Rosa
> Director
> Argre Management LLC
> 40 West 57th Street
> New York, New York 10019
> Tel: 212-247-2600
> Mobile: 732-272-4445
> Fax: 212-247-2753
> e-mail: alarosa@argremgt.com<mailto:alarosa@argremgt.com>
>
> From: Veillette, Rebecca [mailto:Rebecca.Veillette@kayescholer.com]
> Sent: Tuesday, June 24, 2014 10:17 PM
> To: Adam Larosa
> Cc: Wells, Peter; Ben-Jacob, Michael
> Subject: FBARs
>
> Adam, individual FBARs, other than yours and Ed Millers, are attached. Once we have everyone's approval, I'll file them.
>
> Rebecca A. Veillette
> Private Client Administrator
> Kaye Scholer LLP
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> T: +1 212.836.7097 | F: +1 212.836.6549
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>
> <RICH - 2013 FBAR.pdf>
> <JOCELYN - 2013 FBAR.pdf>

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